

Attachment 2

Audit Review List for Charge Card Statement

1. The purchase listed on the statement is not an authorized use of funds.
2. The dollar amount on the sales receipt does not match the dollar amount on the statement.
3. An individual purchase on the statement was more than \$2500 (unless cardholder is warranted CO.)
4. A single purchase was split to avoid the \$2500 single purchase limit.
5. The signatures or names on the receipts or invoice are different than the cardholders.
6. A freight charge greater than \$250 was listed as a purchase on the statement.
7. Rental of land or buildings was billed centrally to the government on the statement.
8. The receipt does not include an adequate description of items purchased.
9. The individual purchase was for a restricted commodity without proper authorization. (As defined in the OAG's guidance - [Frequently Asked Bankcard Questions](#))
10. The purchase did not include proper documentation. For example, the charge slip, register receipt, packing list, or shipping documents was not included.
11. Charge card statement was not signed by approving official or signature was not legible.
12. Payment was made before period of performance ended.
13. If payment was made by convenience check, invoice did not state, "Vendor did not accept credit card. Paid by convenience check."
14. Gas or vehicle maintenance was for other than DOI owned vehicle or rental car.
15. Statement of work not provided for consulting fees.

Examined by:

